

Form W-3ME
2023

Maine Revenue Services
Reconciliation of Maine
Income Tax Withheld in 2023



99

2206600

Note: Electronic copies of payee statements must be filed with Maine Revenue Services no later than January 31. See instructions below.

Check here if this is an AMENDED return

Due February 28, 2024.

| | | | |
|---------|-------|----------------------------|--|
| Name | | Withholding Account Number | |
| Address | | | |
| City | State | ZIP Code | |

| | | | |
|--|-------|--|--|
| 1. Total Maine income tax withheld shown on payee statements | 1. \$ | | |
| 2. Total Maine income tax reported on quarterly reports for the year (from Worksheet WH, line e) | 2. \$ | | |
| 3. Third-party payers of sick pay (see instructions below). All others may skip this line | 3. \$ | | |
| 4. Employers (see instructions). All others may skip this line | 4. \$ | | |
| 4a. Third-party payer name: | 4a. | | |
| 4b. Third-party payer ID Number: | 4b. | | |
| 5. Number of 2023 information statements submitted | 5. | | |

Worksheet WH - Maine income tax withheld for each period

| | | | |
|---|-------------|-------|--|
| a. January 1 - March 31 | 1st Quarter | a. \$ | |
| b. April 1 - June 30 | 2nd Quarter | b. \$ | |
| c. July 1 - September 30 | 3rd Quarter | c. \$ | |
| d. October 1 - December 31 | 4th Quarter | d. \$ | |
| e. Total Maine tax withheld for the year. Enter this amount on line 2 | | e. \$ | |

Under penalties of perjury, I certify that the information contained on this return, report and attachment(s) is true and correct.

| | | | |
|------|-----------|---|-----------|
| Date | Signature | Title (Owner, President, Partner, Member, etc.) | Telephone |
|------|-----------|---|-----------|

Note: Maine Revenue Services ("MRS") Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns, including Form W-3ME. Employers/payers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. The request must be in writing and must include the name, address and withholding account number of the business, a detailed explanation of why filing electronically poses a significant hardship and the length of time for which you are requesting a waiver. Mail requests to: Maine Revenue Services, Withholding Unit, P.O. Box 1060, Augusta, ME 04332-1060. To view Rule 104, see www.maine.gov/revenue/publications (select "Laws & Rules").



Online Filing. Use the Maine Tax Portal to create and manage your Maine withholding tax account, file tax returns (Form 941ME and Form W-3ME) and pay Maine income tax withheld at <https://revenue.maine.gov>. Bulk filing is also available on the Maine Tax Portal for withholding tax for use by Payroll Service Providers and by other withholding tax bulk filers. Payroll Service Providers and other bulk filers must register for the Maine Tax Portal and obtain Maine Tax Portal usernames. Note that the current MRS Withholding I-File and MEETRS bulk filing programs will temporarily remain available until fully phased out early in 2023.

General Instructions

Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before February 28 of the following year. Generally, total income tax withheld as shown on Form W-3ME should equal the total withholding reported to MRS for the year on quarterly returns and should also equal the total amount of Maine income tax withheld as shown on all information returns furnished to payees. If you are completing this form as a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 3. If you are completing this form as an employer issuing wage statements that includes withholding reported by a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 4. Otherwise, if lines 1 and 2 do not agree, correct any reporting errors by filing an amended quarterly return for each period in which errors were made. See the instructions for Form 941ME for further details.

Specific Instructions

Entity Information. Enter the company's withholding account number, name and address in the space provided.

Line 1. Enter total Maine withholding reported on payee statements issued under this withholding account number (e.g., box 17 of federal Form W-2).

Line 2. Complete Worksheet WH and enter the amount from line e on this line. This amount should equal the total Maine withholding reported for this account for all quarters on Form 941ME. If you amended one or more quarterly returns, include only the corrected amount.

Line 3. If you are a **third-party payer of sick pay**, enter the amount of withholding, if any, included in your quarterly returns that is reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.

Line 4. Employers only: Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third-party payer of sick pay. Enter the amount of withholding remitted by the third-party payer. Enter the third-party payer name on line 4a and the third-party payer ID number on line 4b.

Line 5. Enter total number of 2023 Forms W-2 and Forms 1099 submitted to MRS under this withholding account number.

Payee Statements - Due January 31

MRS does not accept paper copies of payee statements (Forms W-2 and 1099).

Copies of payee statements required to be filed, or that are filed voluntarily, with MRS must be filed in accordance with the electronic filing specifications issued by MRS no later than January 31 following the calendar year to which the payee statements relate.

Employers and payroll processors that are required to electronically file Forms W-2 with the Social Security Administration must report such information directly to MRS for all employees who are Maine residents and for all employees that have Maine-source income.

Any payer required to electronically file any type of 1099 form with the Internal Revenue Service must report such information directly to MRS for Maine residents and recipients of payments sourced to Maine.

A person who is licensed to conduct pari-mutuel wagering or to operate a slot machine in Maine must electronically file Form W-2G with MRS for each payee for whom a statement is required to be provided under federal regulations.

All others may, at their option, file annual statements electronically with MRS or, for Forms 1099 only, through the Combined Federal/State Filing Program. For more information, see MRS electronic filing specifications for Form W-2 or Forms 1099 and W-2G, available at www.maine.gov/revenue (select "Electronic Services").

How to File:

File Form W-3ME separately from your Form 941ME return. **Do Not** include Form W-3ME in the same envelope with Form 941ME.

Where to File:

Mail by FIRST CLASS MAIL to: **Maine Revenue Services
P.O. Box 1064
Augusta, ME 04332-1064.**